

AN ACT

relating to the exemption from the taxes imposed on the sale, use, or rental of a motor vehicle for certain motor vehicles used for religious purposes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 152.001(12), Tax Code, is amended to read as follows:

(12) "Motor vehicle used for religious purposes" means a motor vehicle that is:

(A) ~~[a trailer or is designed to carry more than six passengers;~~

~~[(B) sold to, rented to, or used by a church or religious society;~~

~~[(C)]~~ used primarily by a church or religious society; and

(B) ~~[(D) not registered as a passenger vehicle and]~~ not used primarily for the personal or official needs or duties of a minister.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

1 SECTION 3. This Act takes effect September 1, 2019.

President of the Senate

Speaker of the House

I certify that H.B. No. 2338 was passed by the House on April 9, 2019, by the following vote: Yeas 146, Nays 2, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2338 was passed by the Senate on May 10, 2019, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor